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CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/22/03

CITY COURT OF THE CITY OF FRANKLIN
Franklin, Louisiana

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INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITORS' REPORT

Honorable Terry G. Breaux, City Judge
The City Court of the City of Franklin, Louisiana
Franklin, LA 70538

We have audited the accompanying general purpose financial statements of The City Court of the City of Franklin, Louisiana, a component unit of the City of Franklin; as of June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of The City Court of the City of Franklin's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of The City Court of the City of Franklin Court at June 30, 2002, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2002, on our consideration of The City Court of the City of Franklin's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of The City Court of the City of Franklin. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

Guidry, Chauvin and Taylor, CPA's

Guidry, Chauvin and Taylor, CPA's

Franklin, Louisiana
December 9, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2002

	GOVT'L FUND TYPE <u>CITY COURT FUND</u>	FIDUCIARY FUND TYPE <u>AGENCY FUNDS</u>	ACCOUNT GROUP <u>GENERAL FIXED ASSETS</u>	TOTAL (MEMO ONLY)
ASSETS				
Cash	\$ 31,825	\$ 34,696	\$ -	\$ 66,521
Accounts receivable (net of allowance for uncollectible)	6,431	-	-	6,431
Due from Advance Deposit Fund	551	-	-	551
Due from City Court Fund	-	5,565	-	5,565
Due from litigants	-	1,241	-	1,241
Fixed assets	-	-	57,765	57,765
TOTAL ASSETS	\$ 38,807	\$ 41,502	\$ 57,765	\$ 138,074
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 2,037	\$ 871	\$ -	\$ 2,908
Due to Agency Fund	5,565	-	-	5,565
Due to litigants	-	34,515	-	34,515
Due to City Court Fund	-	551	-	551
Due to other govt'l units	-	5,565	-	5,565
Total Liabilities	7,602	41,502	-	49,104
Fund Equity:				
Investment in general fixed assets	-	-	57,765	57,765
Fund Balance	31,205	-	-	31,205
Total Fund Equity	31,205	-	57,765	88,970
TOTAL LIABILITIES AND EQUITY	\$ 38,807	\$ 41,502	\$ 57,765	\$ 138,074

The accompanying notes are an integral part of this statement.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2002

	<u>2002</u>
REVENUES:	
Charges for services	\$ 35,991
Intergovernmental revenues	
City of Franklin	69,454
Other revenues	<u>1,776</u>
TOTAL REVENUES	<u>107,221</u>
EXPENDITURES:	
Salary and related benefits	90,804
Maintenance and repairs	4,600
Office expense	5,368
Travel and seminars	5,302
Professional fees	3,315
Dues and subscriptions	<u>670</u>
TOTAL EXPENDITURES	<u>110,059</u>
EXCESS OF EXPENDITURES OVER REVENUES	(2,838)
FUND BALANCE, BEGINNING	<u>34,043</u>
FUND BALANCE, ENDING	<u>\$ 31,205</u>

The accompanying notes are an integral part of this statement.

**CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2002**

INTRODUCTION

As provided in the Revised Statutes of Louisiana 13:2488.1, the City Court of the City of Franklin, Louisiana establishes a court for the City of Franklin and the territorial jurisdiction throughout Ward Three of St. Mary Parish, Louisiana. The purpose of the City Court is to collect all fines, forfeitures, penalties, and costs assessed. The judge and marshal are elected to six-year terms.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the City Court of the City of Franklin have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The city court judge is an independently elected official. However, the city court is fiscally dependent on the City of Franklin for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the city court is fiscally dependent on the city, the city court was determined to be a component unit of the City of Franklin, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the city court and do not present information on the City of Franklin, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The city court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the city court are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

Governmental Fund

The General Fund is the principle fund of the city court and accounts for its operations. The Court's primary operations include the accounting for the collection and ultimate disposition of fines imposed and bonds posted by citizens who have been issued citations for civil offenses to include traffic violations and other misdemeanors. General operating expenditures are paid from this fund.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

Fiduciary Funds

Agency funds account for assets that are held by the city court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Bonds forfeited and fines received are distributed to the accounts of the City of Franklin - General Fund, District Attorney, and the St. Mary Parish Council (for fines), to the City Court Fund and Marshal's Fund (for court costs), and to the other various agencies (for other costs of court). Checks are remitted quarterly to the City of Franklin - General Fund, District Attorney, St. Mary Parish Council, Marshal's Fund and the other various agencies for amounts due to them. The court's fiduciary funds consist of the General Agency Fund and the Advance Deposit Fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Fines are recorded in the year they are assessed. Interest income is recorded when the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are recognized as expenditures at payment.

E. BUDGET PRACTICES

The Court is not required to and did not adopt a budget.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the city court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

For financial statement purposes, cash and cash equivalents include demand deposits, money market accounts, and/or certificates of deposit.

Cash and cash equivalent are stated at cost, which approximates market.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the city are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

H. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

I. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 2002, the city court has cash and cash equivalents (book balances) totaling \$66,521 as follows:

Petty cash	\$ 150
Demand deposits	35,928
Interest-bearing demand deposits	<u>30,443</u>
Total	<u>\$ 66,521</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2002, the city court has \$81,372 in deposits (collected bank balances). These deposits are secured from risk by \$81,372 of federal deposit insurance.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

3. RECEIVABLES

Receivables for fines and court costs were \$6,431. The City Court maintains an allowance for uncollectibles for all fines and court costs believed to be uncollectible. As of June 30, 2002, the total amount of fines receivable totaled \$15,669 and the allowance for doubtful accounts totaled \$13,050.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	<u>\$ 64,274</u>	<u>\$ -</u>	<u>\$ 6,509</u>	<u>\$ 57,765</u>
TOTAL	<u>\$ 64,274</u>	<u>\$ -</u>	<u>\$ 6,509</u>	<u>\$ 57,765</u>

5. DUE TO OTHER GOVERNMENTS

The amounts due to other governmental units at June 30, 2002, consists of the following:

General Agency Fund:

Marshal's Fund	\$ 260
City of Franklin	3,985
St. Mary Parish Council	1,276
District Attorney	-
State Treasurer	24
La. Law Enforcement Commission	20
LRS-HSCI Trust Fund	-
Total	<u>\$ 5,565</u>

6. CHANGES IN FIDUCIARY FUND BALANCES

A summary of changes in fiduciary fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Fiduciary funds:				
Advance Deposit	\$ 35,536	\$ 120,314	\$ 119,913	\$ 35,937
General Agency	<u>3,424</u>	<u>109,566</u>	<u>107,425</u>	<u>5,565</u>
Total	<u>\$ 38,960</u>	<u>\$ 229,880</u>	<u>\$ 227,338</u>	<u>\$ 41,502</u>

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

7. PENSION PLAN

Plan Description. Substantially all employees of the city court are members of the Municipal Employees Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the city court are members of Plan A.

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issued an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 925-4810.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.25% of their annual covered salary and the city court is required to contribute at an actuarially determined rate. The current rate is 6.25% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the city court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The city court contributions to the System under Plan A were equal to the required contributions for each year.

8. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

The City Court has implemented GASB Statement No. 24, Accounting and Financial Assistance. This standard requires the City Court to report in the financial statements on-behalf salary payments made by the City of Franklin to the City Court employees. Salary payments are made by the City of Franklin directly to the employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Franklin. For 2002, the City paid salaries to the City Judge, Deputy Clerk, City Prosecutor and secretary. On-behalf payments recorded as revenues and expenditures in the general fund financial statements for 2002 totaled \$69,454.

9. RISK MANAGEMENT

The City Court of Franklin is exposed to various risks of loss related to torts, theft, damage to assets, errors and omissions, injuries to employees and natural disasters. The City Court has commercial insurance to protect against substantially all losses from these perils. There were no significant reductions in insurance coverages from prior years.

SUPPLEMENTARY INFORMATION

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

Combining Balance Sheet
June 30, 2002

	ADVANCE DEPOSIT FUND	GENERAL AGENCY FUND	TOTAL
ASSETS			
Cash	\$ 34,696	\$ -	\$ 34,696
Due from City Court Fund	-	5,565	5,565
Due from litigants	1,241	-	1,241
TOTAL ASSETS	<u>\$ 35,937</u>	<u>\$ 5,565</u>	<u>\$ 41,502</u>
LIABILITIES			
Accounts Payable	\$ 871	\$ -	\$ 871
Due to litigants	34,515	-	34,515
Due to City Court Fund	551	-	551
Due to other governmental units	-	5,565	5,565
TOTAL LIABILITIES	<u>\$ 35,937</u>	<u>\$ 5,565</u>	<u>\$ 41,502</u>

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Unsettled Deposit Balances, by Funds
For the Year Ended June 30, 2002

	<u>ADVANCE DEPOSIT FUND</u>	<u>GENERAL AGENCY FUND</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$ 35,536</u>	<u>\$ 3,424</u>	<u>\$ 38,960</u>
ADDITIONS			
Deposits			
Civil suits & garnishments	120,314	-	120,314
Fines and court costs	-	109,566	109,566
TOTAL ADDITIONS	<u>120,314</u>	<u>109,566</u>	<u>229,880</u>
 TOTAL	 <u>155,850</u>	 <u>112,990</u>	 <u>268,840</u>
REDUCTIONS			
Deposits settled to:			
City Marshal	5,905	23,154	29,059
Garnishments	84,160	-	84,160
Refunds	246	-	246
City Judge	12,963	-	12,963
Judge's Supplemental Comp Fund	4,141	-	4,141
Franklin City Court	5,172	-	5,172
Clerk of Court	6,006	-	6,006
Sheriff	1,035	-	1,035
Attorney	285	-	285
City of Franklin	-	64,067	64,067
St. Mary Parish Council	-	15,289	15,289
District Attorney	-	817	817
State Treasurer	-	2,105	2,105
La. Law Enforcement Comm.	-	498	498
LRS-HSCI trust fund	-	1,495	1,495
TOTAL REDUCTIONS	<u>119,913</u>	<u>107,425</u>	<u>227,338</u>
 UNSETTLED DEPOSITS AT END OF YEAR	 <u>\$ 35,937</u>	 <u>\$ 5,565</u>	 <u>\$ 41,502</u>

**Independent Auditor's Report Required
By *Government Auditing Standards***

The following independent auditor's report on compliance and on internal control are presented in compliance with the requirements of *Government Auditing Standards* (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions), issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Terry G. Breaux, City Judge
The City Court of the City of Franklin, Louisiana
Franklin, Louisiana 70538

We have audited the general purpose financial statements of the The City Court of City of Franklin, Louisiana as of and for the year ended June 30, 2002 and have issued our report thereon dated December 9, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether The City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of The City Court of the City of Franklin and The City of Franklin and is not intended to be and should not be used by anyone other than these specified parties.

Guidry, Chauvin and Taylor, CPA's

Guidry, Chauvin and Taylor, CPA's

Franklin, Louisiana
December 9, 2002

SCHEDULES AND DATA COLLECTION FORM

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

Management's Corrective Action Plan for Current Year Findings
For the Year Ended June 30, 2002

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
-----------------	-----------------------------------	-----------------------------------	--	--

Note: There are no current year findings to be listed in this schedule.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

Summary Schedule of Prior Findings
For the Year Ended June 30, 2002

<u>Ref.No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Note: There were no prior year findings to be listed in this schedule.